

An apparatus and method for manufacturing magnetic head device.

In one embodiment, the magnetic head device includes a thin film magnetic head element having a reproduction element part comprised of a magnetoresistance effect element formed by layering on one surface of a slider. The magnetoresistance effect element is exposed on a side to oppose a magnetic recording media. Dry etching is used to remove a degenerated layer produced on the exposed side of the magnetoresistance effect element by polishing the surface of the side opposing the magnetic recording media.